

19

Amended Corporation Franchise or  
Income Tax Return

100X

For income year beginning	MONTH	DAY	YEAR	, and ending	MONTH	DAY	YEAR
California corporation number	Federal employer identification number						
Corporation name							
Address							
City	State			ZIP code			
<b>Questions</b> <div style="float:right; text-align:right;"> <b>Yes</b>   <b>No</b> </div>							
<b>A</b> Did this corporation file an amended return with the Internal Revenue Service (IRS) for a similar reason? . . . . . <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
<b>B</b> Has the IRS advised this corporation that the original federal return was, is being or will be audited? . . . . . <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
<b>C</b> Is this amended return based on a final federal determination? . . . . . <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
If so, what was the final determination date? _____							
<b>D</b> Was the corporation's original return filed pursuant to a water's-edge election? . . . . . <input type="checkbox"/> <input type="checkbox"/>							
<b>E</b> Did this corporation also amend the water's-edge election fee for income years beginning prior to January 1, 1994 by filing Form 100-FEE-X? . . . . . <input type="checkbox"/> <input type="checkbox"/>							

Enter name and California corporation number used on original return (if same as above, write "Same.")

Part I <b>Income and Deductions</b>	(a) As originally reported or as adjusted		(b) Net change (see instructions).		(c) Correct amount
1 Net income (loss) before state adjustments . . . . .	1				
2 Additions to net income . . . . .	2				
3 Deductions from net income . . . . .	3				
4 Net income (loss) after state adjustments. Subtract line 3 from sum of lines 1 and 2 . . . . .	4				
5 Net income from Schedule R, line 24 . . . . .	5				

Part II    **Computation of Tax.** See instructions.

6 Net income (loss) for state purposes (from Part I, line 4 or line 5) . . . . .	● 6			●		●	
7 Net operating loss carryover deduction . . . . .	7					●	
8 Disaster loss deduction . . . . .	8					●	
9 Net income for tax purposes. Subtract the sum of line 7 and line 8 from line 6 . . . . .	9					●	
10 Tax _____% x line 9 (not less than minimum franchise tax, if appl. . . . .	● 10					●	
11 Tax Credits: _____ . . . . .	11					●	
12 Tax after credits (not less than minimum franchise tax, if applicable) . . . . .	12					●	
13 Alternative minimum tax (Form 100 filers only) . . . . .	13					●	
14 Tax from Schedule D (Form 100S filers only) . . . . .	14					●	
15 Excess net passive income tax (Form 100S filers only) . . . . .	15					●	
16 Other. See instructions . . . . .	16					●	
17 Total tax. Combine line 12 through line 16 . . . . .	● 17					●	

Part III    **Payments and Credits**

18 Estimated tax payments (include overpayment from prior year allowed as a credit) . . . . .	■ 18		
19 Amount paid with extension of time to file return . . . . .	■ 19		
20 Credit for dissolving or withdrawing — not applicable if formed after 1971 . . . . .	■ 20		
21 Payment with original return . . . . .	■ 21		
22 Other payments. Explain: _____ . . . . .	■ 22		
23 Total payments. Add line 18 through line 22 . . . . .	■ 23		
24 Overpayment, if any, shown on original return, or as later adjusted . . . . .	■ 24		
25 Balance. Subtract line 24 from line 23 . . . . .	■ 25		

Part IV    **Tax Due or Refund**

26 Tax due (if line 17 is more than line 25, subtract line 25 from line 17) . . . . .	■ 26		
27 Refund (if line 25 is more than line 17, subtract line 17 from line 25) . . . . .	■ 27		

Part V    **Explanation of Changes to Income, Deductions, Credits, etc. Attach a schedule that explains in detail any changes to the amounts listed in column (a) (see instructions).**

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title	Date	Telephone (      )
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN/FEIN
	Firm's name (or yours, if self-employed) and address			FEIN
				Telephone (      )

# Instructions for Form 100X

## Amended Corporation Franchise or Income Tax Return

### General Information

#### A Purpose of Form

Use Form 100X to amend Form 100, Corporation Franchise or Income Tax Return, or Form 100S, S Corporation Franchise or Income Tax Return for income years 1988 through 1995.

To amend Form 100 for a year prior to 1988, get Form 100X for that year.

Unless otherwise stated, the term "corporation," as used in Form 100X and in these instructions, includes banks, financial corporations and S corporations.

For corporations that are taxed under Chapter 3 of the Bank and Corporation Tax Law, the term "income year," as used in this form and in these instructions, means taxable year.

To amend the water's-edge election fee for income years prior to 1994, file a separate Form 100-FEE-X, Amended Water's-Edge Election Fee.

#### B When to File

File Form 100X only after the original return has been filed. Corporations must file a claim for refund within four years from the original due date without regard to extensions, or within one year from the date the tax was paid, whichever is later. Returns filed before the due date are considered as filed on the original due date.

If the federal corporate tax return is examined and changed by the Internal Revenue Service (IRS), report these changes to the Franchise Tax Board (FTB) within six months of the final federal determination.

#### C Where to File

##### Tax Due

Make the check payable to the "Franchise Tax Board" and mail it with Form 100X to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0501**

**Note:** If the corporation must pay its tax liability using electronic funds transfer (EFT), all taxes must be remitted by EFT to avoid penalties. Also see the instructions for line 26.

##### Refund

Mail Form 100X to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0500**

### Specific Line Instructions

#### Questions

**A, B and C** – If the amended return is based on a federal audit, or if it is reporting a final

federal determination, or if the IRS has asked for information to establish the accuracy of specific items on the federal return and a change was made, attach a complete copy of the final federal determination. Be sure to include all supporting computations and schedules, along with a schedule of the adjustments as applicable to each corporation's California tax liability.

**D** – Corporations are not allowed to elect or terminate a water's-edge election on an amended return. For information on how to elect or terminate a water's-edge election, get Form 100-WE.

**E** – To amend the water's-edge election fee for income years beginning prior to January 1, 1994, use Form 100-FEE-X, Amended Water's-Edge Election Fee. Refer to that form for more information.

#### Columns (a), (b) and (c)

**Column (a)** – Use this column to enter the amounts shown on the original or previously amended return or, if the return was adjusted or examined, enter the amounts that were determined by the FTB as the result of the examination, whichever was later.

**Column (b)** – Use this column to enter the net increase or the net decrease for each line changed. Explain each change with a supporting schedule.

**Column (c)** – Use this column to add any increase in column (b) to the amount in column (a) or subtract any decrease in column (b) from the amount in column (a). Enter the result in column (c). If there is no change, enter the amount from column (a) in column (c).

**Note:** If the corporation is changing only credits or other taxes, skip line 1 through line 9 and start with line 10. If the corporation is changing only payments, skip line 1 through line 16, and start with line 17.

#### Part I Income and Deductions

##### Line 5 – Net Income from Schedule R

If there was a net change in the amount of net income (loss) after state adjustments, and the taxpayer is required to apportion business income, Schedule R must be recomputed using the amount shown on line 4, column (c).

#### Part II Computation of Tax

For additional information (such as applicable tax rates, or instructions on how to determine net operating loss carryover, alternative minimum tax, excess net passive income tax, etc.) refer to Form 100 or Form 100S instructions for the income year being amended.

##### Line 13 – Alternative minimum tax

**Note:** This applies to Form 100 filers only.

Enter in column (b) the net increase or net decrease in alternative minimum tax between

the original Schedule P (100) and the corrected Schedule P (100). Be sure to attach the amended Schedule P (100) to Form 100X.

##### Line 16 – Other

For interest adjustments under the "look-back" method of completed long term contracts, enter the net increase or net decrease in column (b). Be sure to sign the amended form FTB 3834, Interest Computation Under the Look-Back Method for Completed Long-Term Contracts, and attach it to Form 100X.

Also, enter in column (b) the net increase or net decrease of any credit recapture, LIFO recapture or tax on installment sales. For more information, get Schedule J for 1991 through 1995 or get Forms 100 or 100S instructions for the years 1988 through 1990, for the income year being amended.

#### Part III Payments and Credits

On the appropriate line, enter any payments or credits.

#### Part IV Tax Due or Refund

##### Line 26 – Tax due

Make the check payable to the "Franchise Tax Board" for the amount shown on line 26, plus interest. Be sure to include your California corporation number and income year on the check. Attach the check to the front of Form 100X.

**Note:** If the corporation is required to pay its taxes through electronic funds transfer (EFT), then payment must be made by EFT. Be sure to indicate which income year the payment should be applied to when paying by EFT.

If the corporation does not compute the interest due, FTB will figure any interest due and bill the corporation. Interest accrues on the unpaid tax from the original due date of the return to the date paid. For the applicable interest rates, get FTB Pub. 1138, Bank and Corporation Billing Information.

##### Line 27 – Refund

If the corporation is entitled to a refund larger than the amount claimed on the original return, line 27 will show only the additional amount of tax refund. The FTB will figure any interest due and will include it in the refund.

#### Part V

Attach a schedule to Form 100X that explains in detail any changes to the amounts listed in column (a). Show line number references for both original and amended returns and show any detailed computations on the schedule you attach. Include federal forms and schedules if a change was made to the federal return.